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AN ACT

RELATING TO TAXATION; CREATING AN OPTIONAL DESIGNATION FOR A
PERSONAL INCOME TAX CONTRIBUTION FOR THE STATE PARKS DIVISION
OF THE ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT;
PROVIDING FOR A DISTRIBUTION; MAKING AN APPROPRIATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Tax Administration Act
is enacted to read:

"DISTRIBUTION--CONTRIBUTIONS TO THE STATE PARKS
DIVISION.--A distribution pursuant to Section 7-1-6.1 NMSA
1978 shall be made to the energy, minerals and natural
resources department in an amount equal to the money
designated pursuant to the Income Tax Act as contributions to
the state parks division of the energy, minerals and natural
resources department for the kids in parks education program.
The energy, minerals and natural resources department shall
remit the amount designated for the state parks division to
the state parks division for expenditure for the kids in
parks education program."

Section 2. A new section of the Income Tax Act is
enacted to read:

"OPTIONAL DESIGNATION OF TAX REFUND CONTRIBUTION--
ENERGY, MINERALS AND NATURAL RESOURCES DEPARTMENT--STATE
PARKS DIVISION.--

1 A. Except as otherwise provided in Subsection C of
2 this section, an individual whose state income tax liability
3 after application of allowable credits and tax rebates in a
4 year is lower than the amount of money held by the department
5 to the credit of such individual for that tax year may
6 designate a portion of the income tax refund due to the
7 individual to be paid to the state parks division of the
8 energy, minerals and natural resources department for the
9 kids in parks education program. In the case of a joint
10 return, both individuals must make such designation.

11 B. The department shall revise the state income
12 tax form to allow the designation of such contributions in
13 the following form:

14 "State Parks Division – Check if you wish to
15 contribute a part or all of your tax refund
16 to the state parks division of the energy,
17 minerals and natural resources department
18 for the kids in parks education program. Enter
19 here \$ _____ the amount of your contribution.".

20 C. The provisions of this section do not apply to
21 income tax refunds subject to interception under the
22 provisions of the Tax Refund Intercept Program Act, and any
23 designation made under the provisions of this section to such
24 refunds is void."

25 Section 3. APPLICABILITY.--The provisions of this act

1 apply to taxable years beginning on or after January 1, 2005. =

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